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# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, APRIL-JUNE 1963

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State and local governments in the United States collected \$44.2 billion in taxes during the 12-month period ending with June 1963. State tax revenue amounted to \$22.0 billion, and local taxes were slightly more, \$22.2 billion. The distribution by type of tax was as follows:

Type of tax	Amount (millions of dollars)	Percent
Total.....	44,215	100.0
Property.....	20,142	45.5
General sales and gross receipts.....	6,548	14.8
Motor fuel sales.....	3,878	8.8
Individual income.....	3,256	7.4
Motor vehicle and operators' licenses.....	1,889	4.3
Corporation net income...	1,411	3.2
All other.....	7,091	16.0

State-local tax collections were 6.3 percent greater in the second quarter of calendar 1963 than in the same period of 1962. The trend was particularly marked for local taxes; up altogether about \$451 million, or 8.6 percent from the second quarter of 1962. Second-quarter State taxes showed an increase of about \$275 million, or 4.3 percent. Additional background on the diversity of collection timing for various taxes is available from a previous report.<sup>1</sup>

Table 1 shows nationwide tax revenue amounts for the second 3 months of 1963 and for

<sup>1</sup>Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from the 5 types of taxes which are similarly presented in table 3 of this report.

earlier quarterly intervals. These figures reflect a continuance of the upward trend in State-local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.<sup>2</sup> It should be noted, however, that the statistics in those publications pertain to fiscal years (i. e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

Table 2 reports property tax collections of the most recent quarter and 12-month period for individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows the amounts collected by individual State governments from each of five major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

<sup>2</sup>Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

For sale by the Bureau of the Census, Washington, D.C. 20233--10 cents.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1961) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other

tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by nearly 6,300 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 95 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of 1 1/2 percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

A more detailed discussion of survey sources and methodology, and of data limitations, is to be found in the report cited in footnote 1.

#### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:  
SECOND QUARTER OF 1963 AND PRIOR PERIODS

(Amounts in millions of dollars)

Item	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income <sup>1</sup>	Corporation net income <sup>1</sup>	Motor vehicle and operators' licenses	All other
QUARTERS										
1963:										
2d quarter.....	12,328	6,657	5,671	5,068	1,672	989	1,246	487	550	2,316
1st quarter.....	10,700	6,106	4,594	4,133	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	591	196	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	637	252	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,258	531	482	2,101
MONTHS										
1963:										
June.....	3,272	1,930	1,342	1,116	526	370	242	143	94	781
May.....	4,426	2,436	1,990	1,770	708	318	545	149	168	768
April.....	4,630	2,291	2,339	2,182	438	301	459	195	288	767
March.....	3,328	2,167	1,161	969	466	292	171	363	297	770
February.....	3,562	2,099	1,463	1,311	716	309	400	42	274	510
January.....	3,810	1,840	1,970	1,853	533	355	211	71	313	494
1962:										
December.....	4,219	1,484	2,735	2,574	452	301	118	103	125	546
November.....	4,181	1,706	2,475	2,299	682	322	316	39	59	464
October.....	3,851	1,399	2,452	2,291	469	323	157	54	62	495
September.....	2,763	1,428	1,335	1,123	427	347	155	164	50	497
August.....	3,520	1,877	1,643	1,492	700	336	329	41	89	533
July.....	2,653	1,334	1,319	1,162	431	324	153	47	70	466
June.....	2,985	1,836	1,149	941	498	352	238	134	88	734
12-MONTH PERIODS										
Ended--										
June 1963.....	44,215	21,991	22,224	20,142	6,548	3,878	3,256	1,411	1,889	7,091
May 1963.....	43,928	21,897	22,031	19,967	6,520	3,860	3,252	1,402	1,883	7,044
April 1963.....	43,860	21,979	21,881	19,848	6,486	3,853	3,336	1,475	1,867	6,995
March 1963.....	43,489	21,716	21,773	19,777	6,454	3,838	3,268	1,455	1,821	6,876
February 1963.....	43,341	21,546	21,795	19,796	6,436	3,840	3,296	1,352	1,812	6,809
January 1963.....	43,050	21,379	21,671	19,729	6,386	3,810	3,209	1,346	1,837	6,733
December 1962.....	42,738	21,202	21,536	19,593	6,341	3,777	3,191	1,342	1,809	6,685

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1961 and earlier years. See text discussion of "Sources of Data, and Limitations."

<sup>1</sup>Revised.

## QUARTERLY TAX REPORTS

Table 2.—PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: SECOND QUARTER OF 1963  
AND 12 MONTHS ENDED JUNE 1963

(Amounts in thousands of dollars)

Area (and its 1960 population)	2d quarter 1963	12 months ended June 1963	Area (and its 1960 population)	2d quarter 1963	12 months ended June 1963
<b>ALABAMA</b>			<b>KENTUCKY</b>		
Jefferson (634,864).....	278	28,846	Jefferson (610,947).....	1,831	47,073
Mobile (314,301).....	176	11,991			
<b>ARIZONA</b>			<b>LOUISIANA</b>		
Maricopa (663,510).....	33,430	80,617	New Orleans City (627,525).....	11,523	28,462
Pima (265,660).....	14,061	38,961			
<b>CALIFORNIA</b>			<b>MARYLAND</b>		
Alameda (908,209).....	49,308	149,678	Baltimore (492,428).....	12,454	50,837
Contra Costa (409,030).....	27,778	84,915	Baltimore City (939,024).....	17,712	114,258
Fresno (365,945).....	17,991	55,847	Montgomery (340,928).....	1,661	57,629
Kern (291,984).....	19,909	56,059	Prince Georges (357,395).....	490	32,444
Los Angeles (6,038,771).....	286,543	1,063,777			
Orange (703,925).....	45,216	136,897	<b>MASSACHUSETTS</b>		
Riverside (306,191).....	13,775	49,890	Bristol (398,488).....	1,938	43,378
Sacramento (502,778).....	23,398	76,903	Essex (568,831).....	2,806	73,861
San Bernardino (503,591).....	25,810	80,252	Hampden (429,353).....	1,165	57,562
San Diego (1,033,011).....	41,862	137,237	Middlesex (1,238,742).....	5,779	188,927
San Francisco City (740,316).....	45,404	135,403	Norfolk (510,256).....	3,424	81,887
San Mateo (444,387).....	23,410	82,862	Suffolk (791,329).....	3,100	154,072
Santa Clara (642,315).....	44,955	131,085	Worcester (583,228).....	1,909	69,644
<b>COLORADO</b>			<b>MICHIGAN</b>		
Denver City (493,887).....	24,747	64,304	Genesee (374,313).....	1,029	41,975
<b>CONNECTICUT</b>			Kent (363,187).....	1,105	34,533
Fairfield (653,589).....	28,120	112,250	Macomb (405,804).....	1,438	50,266
Hartford (689,555).....	33,971	111,981	Oakland (690,259).....	2,480	85,671
New Haven (660,315).....	30,154	95,484	Wayne (2,666,297).....	10,473	384,903
<b>DELAWARE</b>			<b>MINNESOTA</b>		
New Castle (307,446).....	395	18,091	Hennepin (842,854).....	73,634	151,091
<b>DISTRICT OF COLUMBIA</b>			Ramsey (422,525).....	36,400	68,086
Washington City (763,956).....	15,463	71,190			
<b>FLORIDA</b>			<b>MISSOURI</b>		
Broward (333,946).....	3,255	35,128	Jackson (622,732).....	2,608	62,094
Dade (935,047).....	7,039	123,592	St. Louis (703,532).....	1,340	90,086
Duval (455,411).....	459	27,553	St. Louis City (750,026).....	849	157,067
Hillsborough (397,788).....	2,313	34,816			
Orange (263,540).....	2,386	22,410	<b>NEBRASKA</b>		
Pinellas (374,665).....	1,575	42,557	Douglas (343,490).....	9,682	47,984
<b>GEORGIA</b>					
De Kalb (256,782).....	781	19,622	<b>NEW JERSEY</b>		
Fulton (556,326).....	831	56,172	Bergen (780,255).....	27,895	132,921
<b>HAWAII</b>			Camden (392,035).....	10,300	49,071
Honolulu City (500,409).....	11,981	26,464	Essex (923,545).....	38,873	186,165
<b>ILLINOIS</b>			Hudson (610,734).....	21,410	107,083
Cook (5,129,725).....	428,052	682,619	Mercer (266,392).....	9,420	46,650
Du Page (313,459).....	35,702	49,877	Middlesex (433,856).....	15,847	72,693
Lake (293,656).....	15,306	144,120	Monmouth (334,401).....	10,379	54,078
St. Clair (262,509).....	843	21,106	Morris (261,620).....	10,370	51,805
<b>INDIANA</b>			Passaic (406,618).....	12,332	60,838
Lake (513,269).....	41,737	84,081	Union (504,255).....	18,100	88,860
Marion (697,567).....	48,721	104,177			
<b>IOWA</b>			<b>NEW MEXICO</b>		
Polk (266,315).....	16,099	47,016	Bernalillo (262,199).....	4,907	17,223
<b>KANSAS</b>					
Sedgwick (343,231).....	11,076	51,987	<b>NEW YORK</b>		
See footnotes at end of table.			Albany (272,926).....	2,982	37,538
			Erie (1,064,688).....	5,320	140,842
			Monroe (586,387).....	2,008	78,553
			Nassau (1,300,171).....	63,157	291,405
			New York City (7,781,984).....	516,396	1,147,147
			Oneida (264,401).....	5,660	30,484
			Onondaga (423,028).....	4,671	50,620
			Suffolk (666,784).....	58,929	140,462
			Westchester (808,891).....	50,607	173,440
			<b>NORTH CAROLINA</b>		
			Mecklenburg (272,111).....	953	25,458

Table 2.—PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: SECOND QUARTER OF 1963  
AND 12 MONTHS ENDED JUNE 1963—Continued

(Amounts in thousands of dollars)

Area (and its 1960 population)	2d quarter 1963	12 months ended June 1963	Area (and its 1960 population)	2d quarter 1963	12 months ended June 1963
OHIO			TENNESSEE		
Cuyahoga (1,647,895).....	80,143	238,505	Davidson (399,743).....	772	30,678
Franklin (682,962).....	19,629	64,920	Knox (250,523).....	7,725	18,467
Hamilton (864,121).....	45,849	<sup>1</sup> 105,312	Shelby (627,019).....	7,789	43,754
Lucas (456,931).....	9,460	49,778	TEXAS		
Mahoning (300,480).....	10,603	32,386	Bexar (687,151).....	10,430	41,589
Montgomery (527,080).....	18,273	<sup>1</sup> 61,088	Dallas (951,527).....	8,088	111,863
Stark (340,345).....	3,561	<sup>1</sup> 32,198	El Paso (314,070).....	610	21,708
Summit (513,569).....	7,867	61,943	Harris (1,243,158).....	2,791	152,489
OKLAHOMA			Tarrant (538,495).....	5,079	48,053
Oklahoma (439,506).....	1,271	32,621	UTAH		
Tulsa (346,038).....	3,727	35,819	Salt Lake (383,035).....	2,704	44,253
OREGON			VIRGINIA		
Multnomah (522,813).....	3,197	75,124	Fairfax (261,417).....	1,032	25,724
PENNSYLVANIA			Norfolk City (304,869).....	3,038	15,958
Allegheny (1,628,587).....	18,480	144,801	WASHINGTON		
Berks (275,414).....	4,141	20,936	King (935,014).....	49,496	91,042
Bucks (308,567).....	6,882	34,746	Pierce (321,590).....	11,270	21,421
Delaware (553,154).....	3,487	52,915	Spokane (278,333).....	10,566	20,363
Erie (250,682).....	4,184	18,077	WEST VIRGINIA		
Lancaster (278,359).....	4,454	16,610	Kanawha (252,925).....	837	<sup>1</sup> 12,568
Luzerne (346,972).....	2,919	20,066	WISCONSIN		
Montgomery (516,682).....	2,199	57,546	Milwaukee (1,036,041).....	13,347	174,088
Philadelphia City (2,002,512).....	121,012	164,688			
Westmoreland (352,629).....	4,745	18,664			
RHODE ISLAND					
Providence (568,778).....	23,982	65,739			

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but the State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, Nebraska, and Utah; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Maryland, New Mexico, Texas, and Washington.

<sup>1</sup>Data are for 12 months ended December 1962.

## QUARTERLY TAX REPORTS

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR

(Amounts in thousands)

State	General sales and gross receipts					Motor fuel sales					Individual income	
	2d quarter 1963	2d quarter 1962	12-month periods			2d quarter 1963	2d quarter 1962	12-month periods			2d quarter 1963	2d quarter 1962
			Year ended June 1963 <sup>1</sup>	Year ended March 1963	Percent change			Year ended June 1963 <sup>1</sup>	Year ended March 1963	Percent change		
Alabama.....	25,278	24,179	100,457	99,358	1.1	20,463	20,009	78,073	77,619	0.6	<sup>2</sup> 12,880	<sup>2</sup> 13,015
Alaska.....	...	...	...	...	...	1,124	2,364	6,003	7,243	-17.1	3,508	3,592
Arizona.....	21,276	20,041	81,043	79,808	1.5	7,855	7,420	29,564	29,129	1.5	<sup>2</sup> 11,516	<sup>2</sup> 11,884
Arkansas.....	17,589	16,086	66,721	65,218	2.3	11,545	10,921	44,716	44,092	1.4	9,608	8,417
California.....	191,564	178,121	813,372	799,929	1.7	95,073	88,526	386,671	380,124	1.7	227,921	213,353
Colorado.....	14,623	14,069	57,724	57,170	1.0	10,551	10,201	42,038	41,688	0.8	27,425	32,674
Connecticut.....	22,348	21,618	101,534	100,804	0.7	12,982	12,425	51,505	<sup>2</sup> 50,948	1.1	...	...
Delaware.....	...	...	...	...	...	3,255	2,599	11,194	10,538	6.2	11,061	18,188
Florida.....	53,734	52,469	191,341	190,076	0.7	37,384	35,604	139,356	137,576	1.3	...	...
Georgia.....	44,098	41,486	171,965	169,353	1.5	25,457	24,117	94,865	<sup>2</sup> 93,525	1.4	<sup>2</sup> 39,256	<sup>2</sup> 27,780
Hawaii.....	16,327	16,980	67,606	68,259	-1.0	2,447	3,135	9,706	10,394	-6.6	8,717	9,164
Idaho.....	...	...	...	...	...	3,846	4,155	16,162	16,471	-1.9	9,019	7,659
Illinois.....	126,870	121,955	545,076	540,161	0.9	41,571	39,760	155,787	153,976	1.2	...	...
Indiana.....	59,470	53,028	214,988	208,546	3.1	29,418	28,465	107,376	106,423	0.9	...	...
Iowa.....	20,534	21,135	87,237	87,838	-0.7	15,618	14,600	61,523	60,505	1.7	26,962	24,784
Kansas.....	21,192	20,889	84,333	84,030	0.4	12,030	11,996	46,249	46,215	0.1	19,497	18,681
Kentucky.....	26,167	24,934	102,367	101,134	1.2	16,510	15,590	69,400	68,480	1.3	13,008	9,549
Louisiana.....	24,757	23,166	96,927	95,336	1.7	18,185	17,331	69,190	68,336	1.2	6,878	6,760
Maine.....	7,113	6,990	30,137	30,014	0.4	5,651	5,559	24,531	24,439	0.4	...	...
Maryland.....	27,314	24,684	96,922	94,292	2.8	16,745	15,322	62,315	60,892	2.3	33,298	29,602
Massachusetts.....	...	...	...	...	...	26,926	26,013	84,270	83,357	1.1	64,179	57,571
Michigan.....	137,362	125,006	500,226	487,870	2.5	40,605	38,443	158,843	156,681	1.4	...	...
Minnesota.....	...	...	...	...	...	<sup>5</sup> 15,616	15,629	62,411	<sup>5</sup> 62,424	( <sup>4</sup> )	<sup>5</sup> 47,947	43,071
Mississippi.....	21,365	19,144	82,448	80,227	2.8	14,264	12,648	51,080	49,464	3.3	3,289	3,247
Missouri.....	32,236	31,970	137,309	137,043	0.2	19,925	19,158	80,103	79,336	1.0	<sup>2</sup> 31,759	<sup>2</sup> 45,607
Montana.....	...	...	...	...	...	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	...	...	...	...	...	10,979	11,069	40,929	41,019	-0.2	...	...
Nevada.....	5,594	3,920	19,481	17,807	9.4	2,050	2,462	10,627	11,039	-3.7	...	...
New Hampshire.....	...	...	...	...	...	4,305	3,690	15,102	14,487	4.2	1,438	1,338
New Jersey.....	...	...	...	...	...	32,458	30,828	128,017	126,387	1.3	3,556	6,772
New Mexico.....	13,258	9,691	44,041	40,474	8.8	6,636	6,334	27,009	26,707	1.1	<sup>2</sup> 5,220	<sup>2</sup> 5,810
New York.....	...	...	...	...	...	48,860	65,139	232,939	249,218	-6.5	260,676	319,251
North Carolina.....	36,699	34,166	145,940	143,407	1.8	31,102	27,264	114,045	110,207	3.5	31,409	31,939
North Dakota.....	3,369	2,935	16,650	16,216	2.7	2,918	3,122	12,902	13,106	-1.6	<sup>2</sup> 3,736	<sup>2</sup> 3,735
Ohio.....	68,072	68,005	277,458	<sup>3</sup> 277,391	( <sup>4</sup> )	54,134	53,238	225,869	224,973	0.4	...	...
Oklahoma.....	15,956	15,449	62,827	62,320	0.8	16,590	15,592	65,287	64,289	1.6	3,328	15,775
Oregon.....	...	...	...	...	...	9,898	10,715	40,495	41,312	-2.0	37,360	32,748
Pennsylvania.....	129,977	124,788	397,769	392,580	1.3	68,818	50,210	244,909	226,301	8.2	...	...
Rhode Island.....	7,478	7,215	28,939	28,676	0.9	4,373	4,403	18,193	18,223	-0.2	...	...
South Carolina.....	20,318	19,097	80,499	79,278	1.5	14,955	14,126	56,444	55,615	1.5	6,775	6,982
South Dakota.....	3,879	3,706	18,165	17,992	1.0	3,431	3,752	18,173	18,494	-1.7	...	...
Tennessee.....	31,292	29,186	121,254	119,148	1.8	22,915	20,413	86,391	83,889	3.0	4,651	4,614
Texas.....	42,712	38,744	179,038	175,070	2.3	51,306	50,985	205,963	205,642	0.2	...	...
Utah.....	9,224	8,915	41,349	41,040	0.8	5,727	5,513	22,989	22,775	0.9	8,147	7,578
Vermont.....	...	...	...	...	...	2,750	2,516	9,380	9,146	2.6	4,319	3,827
Virginia.....	...	...	...	...	...	24,298	24,041	98,252	97,995	0.3	115,506	79,892
Washington.....	73,208	75,829	301,036	303,657	-0.9	19,301	18,852	78,387	77,938	0.6	...	...
West Virginia.....	24,550	24,624	99,331	99,405	-0.1	10,073	8,146	38,266	36,339	5.3	5,449	5,270
Wisconsin.....	14,473	13,831	55,401	54,759	1.2	20,144	19,406	78,527	77,789	0.9	62,040	100,174
Wyoming.....	2,924	2,913	12,326	12,315	0.1	1,454	1,718	8,734	8,998	-2.9	...	...

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

<sup>1</sup>These amounts may differ somewhat from those appearing in State Tax Collections in 1963. Generally the differences are minor and arise from the use of different data collection methods and sources.

<sup>2</sup>Combined corporation and individual income taxes tabulated here with individual income taxes; allocation not available for individual State presentation.

<sup>3</sup>Revised from previously published amounts.

<sup>4</sup>Less than 0.05 percent.

<sup>5</sup>Partially estimated.

QUARTERLY TAX REPORTS

7

STATES: SECOND QUARTER OF 1963 AND PRIOR PERIODS

of dollars)

Individual income--Continued			Corporation net income					Motor vehicle and operators' licenses					State
12-month periods			2d quarter 1963	2d quarter 1962	12-month periods			2d quarter 1963	2d quarter 1962	12-month periods			
Year ended June 1963 <sup>1</sup>	Year ended March 1963	Percent change			Year ended June 1963 <sup>1</sup>	Year ended March 1963	Percent change			Year ended June, 1963	Year ended March 1963	Percent change	
40,531	<sup>2</sup> 340,666	-0.3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	652	696	6,261	6,305	-0.7	Ala.
12,866	12,950	-0.6	640	668	2,205	2,233	-1.3	2,040	1,018	2,959	1,937	52.8	Alaska
23,917	<sup>2</sup> 24,285	-1.5	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3,601	2,998	11,535	10,932	5.5	Ariz.
14,045	12,854	9.3	5,392	5,066	10,619	10,293	3.2	844	819	17,098	17,073	0.1	Ark.
321,921	307,353	4.7	37,255	37,116	311,276	311,137	( <sup>4</sup> )	22,977	15,009	150,550	142,582	5.6	Calif.
45,314	50,563	-10.4	8,851	8,303	18,947	18,399	3.0	4,084	4,133	17,906	17,955	-0.3	Colo.
...	...	...	13,168	10,976	47,063	44,871	4.9	9,662	9,501	(NA)	(NA)	(NA)	Conn.
33,966	41,093	-17.3	7,544	5,403	9,234	7,093	30.2	1,345	1,133	<sup>5</sup> 5,120	<sup>4</sup> 4,908	4.3	Del.
...	...	...	...	...	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	12,034	9,705	63,000	63,329	3.7	Fla.
85,336	<sup>2</sup> 73,860	15.5	22,148	12,103	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8,164	8,020	20,262	20,118	0.7	Ga.
31,483	31,930	-1.4	1,795	2,680	6,101	6,986	-12.7	...	...	...	...	...	Hawaii
21,637	<sup>5</sup> 20,277	6.7	3,634	3,182	5,510	<sup>5</sup> 5,058	8.9	3,437	3,128	11,730	<sup>3</sup> 11,421	2.7	Idaho
...	...	...	...	...	...	...	...	10,012	9,799	115,885	115,672	0.2	Ill.
...	...	...	...	...	...	...	...	4,864	6,820	42,990	44,946	-4.4	Ind.
46,211	44,033	4.9	2,056	2,053	5,344	5,341	0.1	6,980	6,296	44,760	44,076	1.6	Iowa
28,345	27,529	3.0	4,071	3,684	10,933	10,546	3.7	3,843	3,554	26,714	26,425	1.1	Kansas
47,163	43,704	7.9	8,644	8,103	21,710	21,169	2.6	3,887	4,288	14,295	14,696	-2.7	Ky.
18,640	18,522	0.6	11,907	12,027	17,408	17,528	-0.7	6,971	6,427	14,862	14,318	3.8	La.
...	...	...	...	...	...	...	...	1,559	1,050	9,943	9,434	5.4	Maine
112,917	109,221	3.4	14,002	12,395	22,544	20,937	7.7	15,170	15,387	31,020	31,237	-0.7	Md.
186,284	179,676	3.7	21,611	20,068	34,882	33,339	4.6	3,924	3,074	28,529	27,679	3.1	Mass.
...	...	...	...	...	...	...	...	40,223	24,865	80,630	65,272	23.5	Mich.
142,550	<sup>5</sup> 137,674	3.5	29,646	24,449	39,657	<sup>5</sup> 34,460	15.1	5,152	4,369	45,926	45,143	1.7	Minn.
7,986	7,944	0.5	5,356	5,112	12,854	12,610	1.9	1,546	793	9,485	8,732	8.6	Miss.
77,298	<sup>2</sup> 91,146	-15.2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	9,335	8,424	45,206	44,295	2.1	Mo.
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Mont.
...	...	...	...	...	...	...	...	1,344	1,461	6,446	6,563	-1.8	Nebr.
...	...	...	...	...	...	...	...	1,111	928	6,977	6,794	2.7	Nev.
1,743	1,643	6.1	...	...	...	...	...	1,960	1,646	7,667	7,353	4.3	N.H.
7,432	10,648	-30.2	23,370	19,614	30,715	26,959	13.9	17,716	17,095	80,773	80,152	0.8	N.J.
<sup>2</sup> 14,328	<sup>2</sup> <sup>3</sup> 14,916	-3.9	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,875	2,228	11,986	12,339	-2.9	N. Mex.
962,129	1,020,704	-5.7	48,438	127,723	344,001	423,286	-18.7	15,737	14,910	153,437	152,610	0.5	N.Y.
103,925	104,455	-0.5	8,201	6,791	62,658	61,248	2.3	3,627	3,470	36,122	35,965	0.4	N.C.
7,592	<sup>2</sup> 7,591	( <sup>4</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,372	983	10,131	9,742	4.0	N. Dak.
...	...	...	...	...	...	...	...	69,020	65,860	108,324	<sup>3</sup> 105,164	3.0	Ohio
<sup>3</sup> 19,023	<sup>3</sup> 31,470	-39.6	9,768	2,962	20,673	<sup>3</sup> 13,868	49.1	3,750	3,740	43,316	43,306	( <sup>4</sup> )	Okla.
102,994	98,382	4.7	14,418	13,013	21,897	20,492	6.9	7,468	7,803	33,283	33,618	-1.0	Oreg.
...	...	...	107,648	113,105	142,761	148,218	-3.7	53,867	39,773	106,385	92,291	15.3	Pa.
...	...	...	6,082	5,556	10,571	10,045	5.2	2,173	1,943	10,253	10,023	2.3	R.I.
32,621	<sup>3</sup> 32,828	-0.6	5,036	5,088	18,757	<sup>3</sup> 18,809	-0.3	1,965	1,713	10,844	<sup>3</sup> 10,592	2.4	S.C.
...	...	...	183	129	495	441	12.2	3,979	973	<sup>5</sup> 9,518	<sup>5</sup> 6,512	46.2	S. Dak.
6,773	6,736	0.5	18,925	18,041	22,883	21,999	4.0	<sup>5</sup> 22,370	20,619	<sup>5</sup> 27,398	25,647	6.8	Tenn.
...	...	...	...	...	...	...	...	75,002	70,036	103,167	98,201	5.1	Tex.
18,746	18,177	3.1	1,737	1,943	6,401	6,607	-3.1	1,098	1,221	7,900	8,023	-1.5	Utah
14,485	13,993	3.5	1,743	1,764	2,553	2,574	-0.8	2,189	1,524	8,251	7,586	8.8	Vt.
128,282	92,668	38.4	22,848	21,865	31,909	30,926	3.2	17,312	15,642	28,110	26,440	1.1	Va.
...	...	...	...	...	...	...	...	3,937	4,063	28,684	28,810	-0.4	Wash.
17,207	17,028	1.1	...	...	...	...	...	<sup>9</sup> 3,371	6,911	<sup>5</sup> 22,557	<sup>5</sup> 20,097	12.2	W. Va.
219,768	257,902	-14.8	6,339	6,471	62,770	62,902	-0.2	10,951	10,739	48,522	48,310	0.4	Wis.
...	...	...	...	...	...	...	...	2,260	1,879	<sup>5</sup> 8,202	<sup>5</sup> 7,821	4.9	Wyo.